

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN

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UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 17-C-1740

GARY L. PANSIER and  
JOAN R. PANSIER,

Defendants.

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**ORDER**

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The United States of America commenced this action to reduce to judgment unpaid federal tax assessments made against Gary Pansier for tax years 1996 through 1998 and against Gary and Joan Pansier for tax years 2000 through 2006 and 2014. Ms. Pansier filed a suggestion of death as to Mr. Pansier on September 24, 2020. Rule 25 addresses the substitution of a party upon death and provides:

If a party dies and the claim is not extinguished, the court may order substitution of the proper party. A motion for substitution may be made by any party or by the decedent's successor or representative. If the motion is not made within 90 days after service of a statement noting the death, the action by or against the decedent must be dismissed.

Fed. R. Civ. P. 25(a)(1).

On December 7, 2020, the Court granted the United States' motion to appoint a personal representative for the Estate of Gary Pansier and appointed Ms. Pansier as personal representative. The Court noted that, in the event Ms. Pansier refused her appointment as personal representative, the United States shall select one of Mr. Pansier's surviving relatives to be the personal representative. Ms. Pansier refused her appointment as personal representative, so the United

States was to select an appropriate personal representative and to notify the Court once an individual accepted the appointment. On December 16, 2020, the Court granted the United States' motion to extend the time in which to substitute party, and extended the time period under Rule 25(a)(1) to March 23, 2021. Dkt. No. 43. To date, no motion to substitute has been filed. Accordingly, all claims against Mr. Pansier are dismissed.

**SO ORDERED** at Green Bay, Wisconsin this 20th day of July, 2021.

s/ William C. Griesbach  
William C. Griesbach  
United States District Judge